

Opening Statement of Ranking Member Elijah E. Cummings

Witnesses

Mr. Douglas Shulman ([testimony](#)) Commissioner Internal Revenue Service

Mr. Mark Everson ([testimony](#)) Vice Chairman Alliantgroup

Ms. Nina Olson ([testimony](#)) National Taxpayer Advocate Internal Revenue Service

Mr. Michael Cannon ([testimony](#)) Director of Health Policy Studies Cato Institute

Mr. Timothy Stoltzfus Jost ([testimony](#)) Robert L. Willett Family Professor of Law Washington and Lee University School of Law